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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

DELPHI CORPORATION, et al.,

Debtors.

Chapter 11

Case No. 05-44481 (RDD)
(Jointly Administered)

**NuTech's Limited Response to Debtors'
First Omnibus Objection to Duplicate and Amended Claims**

NuTech Plastics Engineering, Inc. ("**NuTech**") responds to Debtors' First Omnibus Objection to Duplicate and Amended Claims (Doc. No. 5151, the "**Objection**") as follows:

1. NuTech agrees that the initial Proof of Claim that it filed on November 28, 2005 (Claim No. 871) is duplicated by the Proof of Claim that NuTech filed on December 27, 2005 (Claim No. 1279). These claims are both reflected on page 65 of Exhibit B to the Objection.

2. NuTech does not object to its later-filed claim (Claim No. 1279) surviving.

3. However, Exhibit B to the objection incorrectly lists the Debtor on each of these claims as "Delphi Corporation," when the correct Debtor, as noted in the supporting documents to the Proofs of Claim, is Delphi Automotive Systems, LLC fka Delphi Automotive Systems USA, LLC. The misnomer likely reflected the listing of the Debtor in NuTech's Proofs of Claims as "Delphi Corporation, et al," instead of Delphi Automotive

Systems LLC, as Nu Tech's claim is listed in Debtors' schedules. (See Case No. 05-44640, Schedule F, p. 750). However, the supporting documentation attached to the Proofs of Claim and NuTech's subsequent involvement in this case (as reflected in the pleadings listed in the Court's Order of September 29, 2006, Doc. No. 5235), reflect that Delphi Automotive Systems USA, LLC is the appropriate Debtor.

4. NuTech responds only to avoid any implication that it has either conceded that the Debtor against which NuTech has asserted its claim is only Delphi Corporation or that NuTech has waived any right to assert that the Debtor against which NuTech's claim is properly asserted is a Debtor other than Delphi Corporation.

Dated at Denver, Colorado, this 11th day of October 2006.

Respectfully submitted,

TISDALE & ASSOCIATES LLC

s/ Steven A. Klenda
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